

26 January 2005

Denise Mawyer
Operations Specialist
Philip Morris USA Inc.
615 Maury Street
Richmond, VA 23224

Re: Philip Morris USA Study Number: RES 1458/01/04
MDSPS Number: AA15188
Proposal Number: 2005-01REC
Pre-Study Proposal

Dear Denise:

As requested, we have prepared a proposal for pre-study services for the above-referenced study in accordance with Project Agreement Number 41 (AA05887), Recruiting and Related Services, dated May 22, 2003, by and between Philip Morris USA Inc. and MDS Pharma Services (US) Inc. A copy of the proposal is enclosed for your consideration.

Please feel free to contact me at (402) 437-4773, if you have any questions.

Sincerely,

Kim Prchal
Senior Project Manager

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Enclosure

MDSPS AA15188

PM3006536685